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OFFICE OF INTERNATIONAL
CORPORATE FINANCE



08005739

November 6, 2008

Office of International Corporate Finance
Division of Corporation Finance
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549
UNITED STATES OF AMERICA

SUPPL

Re: L'Oréal S.A. -- File No. 82-735

Ladies and Gentlemen:

Pursuant to the new regulations in force in France, L'Oréal S.A., a *société anonyme* incorporated under the laws of the Republic of France, hereby furnishes one copy of the following information pursuant to Rule 12g3-2(b) under the Securities and Exchange Act of 1934:

Disclosure of total number of voting rights and number of shares in the capital at October 31, 2008 as filed with the French *Autorité des Marchés Financiers*.

Very truly yours,

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THOMSON REUTERS

Shareholders and Market Authority
Relations Director.

Jean-Régis CAROF

L'OREAL

Disclosure of total number of voting rights and number of shares in the capital at October 31, 2008

Pursuant to article L-233-8 of French "Code de Commerce" and 223-16 of the AMF's General Regulations:

Total number of shares	602,412,810
Number of real voting rights (without own shares)	583,773,323
Theoretical number of voting rights (including own shares)	602,412,810

Since its creation by a chemist, almost a century ago, L'Oréal is concentrated on one unique area of expertise, cosmetics. With a turnover of euros 17.1 billion in 2007, the group focuses its activities on 26 global and culturally diverse brands distributed in every distribution channel. L'Oréal Professionnel, Matrix, Kérastase, Redken, Mizani in hair dressing salons. L'Oréal Paris, Maybelline, Garnier, SoftSheen-Carson in mass market. Vichy, La Roche Posay, Inneov, Skinceuticals and Sanoflore in pharmacies and drug stores. Lancôme, Helena Rubinstein, Biotherm, Shu Uemura, Kiehl's, Giorgio Armani, Cacharel, Ralph Lauren, Diesel, Yves Saint Laurent Beauté and Viktor & Rolf in perfumeries and department stores.. And The Body Shop in its own stores.

Research and innovation are at the core of L'Oréal's strategy. The Group has developed more than 120 new molecules over a period of 40 years. Research teams design new products in all areas of cosmetics: hair color, hair care, skincare, make-up and perfumes.

CONTACTS AT L'ORÉAL

Individual shareholders and market authorities

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Financial analysts and institutional investors

Mrs. Caroline MILLOT

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cmillot@dgaf.loreal.com

For further information, please contact your bank, broker or financial institution (I.S.I.N. code: FR0000120321), and consult your usual newspapers, and the internet site for shareholders and investors, <http://www.loreal-finance.com>, or [loreal-finance.com](http://www.loreal-finance.com) mobile edition on your PDA; alternatively, call +33.1.58.13.51.36.

"This document does not constitute an offer to sell, or a solicitation of an offer to buy, L'Oréal shares. If you wish to obtain more comprehensive information about L'Oréal, please refer to the public documents registered in France with the Autorité des Marchés Financiers [which are also available in English on our Internet site: www.loreal-finance.com].

This document may contain some forward-looking statements. Although the Company considers that these statements are based on reasonable hypotheses at the date of publication of this release, they are by their nature subject to risks and uncertainties which could cause actual results to differ materially from those indicated or projected in these statements."

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Disclosures of trading in the Company's own shares from September 29, 2008 to October 24, 2008 as filed with the French *Autorité des Marchés Financiers*.

Very truly yours,

Shareholders and Market Authority
Relations Director.



Jean-Régis CAROF

Disclosure of trading in own shares carried out on October 2008

Pursuant to Article 4 paragraph 4 of European Regulation n° 2273/2003 of December 22, 2003 implementing Directive 2003/6/EC of January 28, 2003, and in compliance with Article 241-5 of the AMF's General Regulations, L'Oreal declares below the transactions made on its own shares for the 29/09/2008 to the 03/10/2008 period:

Session of	Number of shares	Weighted average price in €	Amount in €
29/09/2008	150,000	71.37	10,705,050.00
30/09/2008	150,000	70.14	10,521,465.00
01/10/2008	30,000	69.75	2,092,497.00
02/10/2008	50,000	68.86	3,442,870.00
03/10/2008	30,000	67.66	2,029,761.00
TOTAL	410,000		28,791,643.00

Pursuant to Article 4 paragraph 4 of European Regulation n° 2273/2003 of December 22, 2003 implementing Directive 2003/6/EC of January 28, 2003, and in compliance with Article 241-5 of the AMF's General Regulations, L'Oreal declares below the transactions made on its own shares for the 06/10/2008 to the 10/10/2008 period:

Session of	Number of shares	Weighted average price in €	Amount in €
06/10/2008	30,000	66.52	1,995,675.00
07/10/2008	20,000	66.37	1,327,452.00
08/10/2008	30,000	65.55	1,96,626.00
09/10/2008	30,000	59.22	1,776,600.00
10/10/2008	30,000	59.22	1,776,600.00
TOTAL	140,000		9,010,071.00

Pursuant to Article 4 paragraph 4 of European Regulation n° 2273/2003 of December 22, 2003 implementing Directive 2003/6/EC of January 28, 2003, and in compliance with Article 241-5 of the AMF's General Regulations, L'Oreal declares below the transactions made on its own shares for the 20/10/2008 to the 24/10/2008 period:

Session of	Number of shares	Weighted average price in €	Amount in €
20/10/2008	50,000	64.95	3,247,330.00
TOTAL	50,000		3,247,330.00

TOTAL	Number of shares	Amount in €
OCTOBER 2008	600,000	41,049,044.00

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END